EXHIBIT F

Quality of Service Standards/Measures

SERVICE QUALITY STANDARDS

iBasis Retail, Inc. ("iBasis Retail") is as committed to excellence in customer service as it is to quality communications. iBasis Retail has Customer Service Representatives who are trained in and dedicated to the job of understanding and meeting the communication needs of the consumer. iBasis Retail also has a Quality Assurance Supervisor who monitors consumer complaints and ensures that iBasis Retail responds in a timely and effective manner.

Inquiries

- Trained company representatives are available to respond to customer telephone inquiries weekdays (Monday-Friday) from 9:00 AM 9:00 PM, Eastern Time, and weekends (Saturday-Sunday) from 10:00 AM 7:00 PM, Eastern Time;
- Inquiries made after the hours listed above will reach a voice message informing the consumer of our service hours and asking them to call the following day to speak to a Customer Service Representative or, alternatively, allows the customer to leave a message that will be returned the following business day;
- Responses to written inquiries are answered within ten (10) business days.

Return Policy

iBasis Retail does not accept returned cards for monetary refunds unless a card is defective. Refunds for defective cards are addressed below.

Guarantee

iBasis Retail makes all commercially reasonable efforts to ensure the high quality of its service and to provide the consumer with the most up-to-date information regarding prepaid phone card features and rates. Rates are subject to change without notice.

iBasis Retail guarantees that the services provided will operate according to industry standards. If a prepaid phone card is defective, iBasis Retail will issue a prompt replacement of the card.

IBasis Retail's guarantee is void if the card submitted for replacement has expired or where the consumer has used the card to any degree. If a purchaser takes delivery of a physical phone card (as against a "virtual PIN"), no replacement will be made without the return of the physical phone card in good condition.

iBasis Retail's liability will not exceed the purchase price of the defective product. iBasis Retail makes no warranty of its service with respect to incidental, consequential, or other damages.

Credit

Credit will be issued to any consumer who experiences difficulty with a call(s) made from a prepaid phone card and has been charged for said call(s). To obtain credit, the consumer can call the toll-free number listed on the card. The customer service representative will issue the appropriate credit following a determination that a credit is warranted. A courtesy credit may be issued if a call is interrupted.

Refund

All sales are final. The consumer will be issued a replacement card if a PIN is defective and unused. A partial refund may be given in situations of accidental overcharge. The partial refund value will be the amount of actual charge per minute or the billed rate per minute, whichever is less. If a consumer's call is disconnected during a session, the consumer may call customer service during its normal business hours to obtain a connection fee refund. The refund will be applied to the consumer's card.